

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re)	Chapter 11
)	
VALLEY MEDIA, INC.)	Case No. 01-11353 (PJW)
)	
Debtor.)	

**ORDER GRANTING DEBTOR'S FIFTH OMNIBUS OBJECTION
(SUBSTANTIVE) TO CLAIMS (RE: D.I. 1287)**

This matter coming before the Court on the Debtor's Fifth Omnibus Objection (Substantive) To Claims (the "Objection") filed by the above-captioned debtor and debtor-in-possession (the "Debtor"); the Court having reviewed the Objection, the attached Affidavit of Jerrold B. Benjamin (the "Benjamin Affidavit"), the Commissioner Of Massachusetts Department Of Revenue's Opposition To Debtor's Fifth Omnibus Objection To Claims (D.I. 1373), Stipulation Of Facts (D.I. 1592) (the "Stipulation of Facts"), Brief For Debtor (D.I. 1600), Memorandum Of Law In Support Of Claim No. 00563 (Tax Claim of the Massachusetts Department Of Revenue) (D.I. 1603), Reply Brief For Debtor (D.I. 1668), Reply Brief of Commonwealth of Massachusetts Department of Revenue (D.I. 1680), Supplemental Brief For Debtor (D.I. 2036), and all other related pleadings; the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and (c) notice of the Objection was sufficient under the circumstances; and the Court having determined that the legal and factual bases set forth in the Objection, the Benjamin Affidavit and the Stipulation Of Facts establish just cause for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. For the reasons set forth in the Court's Memorandum Opinion (D.I. 2091), the Objection is GRANTED, in part, with respect to Claim No. 563 filed by the Massachusetts Department of Revenue ("Claim No. 563").

2. Claim No. 563 is hereby allowed in the amount of \$102,182.82 as a priority, unsecured claim.

3. The Debtor; the Debtor's claims and noticing agent, Bankruptcy Services, LLC; and the Clerk of this Court are authorized to take all actions necessary or appropriate to give effect to this Order.

4. This Court shall retain jurisdiction over any and all issues arising from or related to the implementation and interpretation of this Order.

Dated: January 13, 2005
Wilmington, Delaware



THE HONORABLE PETER J. WALSH
UNITED STATES BANKRUPTCY COURT JUDGE

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